



NORFOLK

Office of the City Attorney

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May 12, 2015

To the Honorable Council
City of Norfolk, Virginia

R-13

Re: Tax Overpayment
Choice Convenience, Inc.

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Choice Convenience, Inc. \$3,449.63 based upon the overpayment of Business License Taxes for years 2015, resulting in a refund due of \$3,449.63, plus interest.

Respectfully submitted,

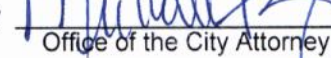
A handwritten signature in black ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko
City Attorney

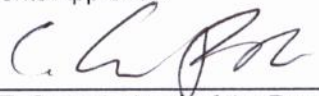
Recommendation: Adopt Ordinance

5/1/2015mr

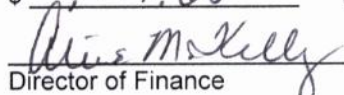
Form and Correctness Approved: 

By 
Office of the City Attorney

Contents Approved:

By 
DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 3,449.63 1000-104-10-4101
 Account
Director of Finance 5/6/15
Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO
ISSUE A REFUND TO CHOICE CONVENIENCE, INC.
BASED UPON THE OVERPAYMENT OF ITS BUSINESS
LICENSE TAX FOR THE YEAR 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined
that the business license tax was erroneously overpaid by Choice
Convenience, Inc. for the tax year 2015, and has corrected this
assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified
with the consent of the City Attorney that the aforementioned
taxpayer paid all taxes due on the erroneous assessment and is
entitled to a refund of excess taxes paid based on the corrected
assessment in the amount of \$3,449.63, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$3,449.63 is hereby appropriated
for a refund to Choice Convenience, Inc. for tax year
2015;

Section 2:- That the Treasurer of the City of
Norfolk is hereby directed to refund to Choice
Convenience, Inc. in the amount specified above as
soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in

effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

Choice Convenience Inc.
Account Number
23348/034894

April 30, 2015

Overview:

The above taxpayer closed his business on February 12, 2015. The taxpayer is requesting the remaining balance of his 2015 business license in accordance with the Code of Virginia § 58.1-3710.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces business license tax revenue by **\$3,449.63** for the 2015 fiscal year.

Conclusion:

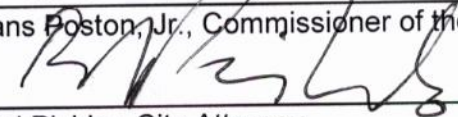
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business license overpayment of **\$3,449.63**.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$3,449.63 as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business License Taxes**.



C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney

5/1/15
Date
5/4/15
Date